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| Finance and Administration Cabinet STANDARD PROCEDURE | | ISSUED BY: Department of Revenue, Executive Management |
| PROCEDURE # 6.1.3 | SUBJECT: Certified Public Accountant (CPA) Program | |
| EFFECTIVE DATE: 9/16/11 | | |
| CONTACT: Deputy Commissioner | | LOCATION: State Office Bldg, Station #1 PHONE: 502-564-3226 |

STATEMENT OF AUTHORITY

1. The Finance and Administration Cabinet's Standard Procedures Manual establishes standard mandatory internal procedures cabinet-wide. These procedures are established in accordance with the Secretary's statutory authority under KRS 42.014 and KRS 12.270 to establish the internal organization and functions of the Cabinet as necessary to perform the duties effectively.
2. The Standard Procedures Manual may only be revised in accordance with the process outlined in Standard Procedure #1.1 entitled: "Finance Standard Procedures and Manual".

I. PURPOSE

To provide guidance to Department of Revenue (DOR) employees who desire to acquire their Certified Public Accountant (CPA) certification, to enroll in CPA related Continuing Professional Education hours, and to maintain their CPA certification. The Office of the Commissioner coordinates the CPA program for the DOR. Any questions concerning the CPA program should be directed to that office.

II. POLICY

A. Leave Time

1. An employee wishing to sit for any section of the CPA exam may request approval of special examination leave for the number of hours required to sit for such exam. However, leave with pay shall be granted only for those hours required to actually sit for the section(s) of the exam designated by the employee.
2. Granting of special examination leave shall be limited to a total of 48 hours.
3. An employee may also request annual leave or compensatory leave to prepare for the CPA exam.

B. Exam Travel Expense

An employee shall not be reimbursed for travel expenses incurred while sitting for the exam.

C. Membership Dues – Kentucky Society of CPAs (KSCPA)

1. The employee shall submit the annual statement of membership dues to the Office of the Commissioner for payment.

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2. Membership dues to the KSCPA shall not be paid for employees who have not received their certification.
3. Expenses such as application fees and voluntary contributions to Political Action Committee (PAC) or Political Education Committee (PEC) do not fall within the definition of membership dues.

D. Continuing Professional Education Hours (CPEs)

1. CPEs required by [KRS 325.330\(4\)\(a\)](#) and Regulation [201 KAR 1:100](#), shall be provided in house for all CPAs through DOR training programs to the extent possible. Due to the additional requirements of the Kentucky Board of Accountancy (Board), a CPA may be required to secure some CPEs outside the DOR. Generally, the cost of the CPEs obtained outside the DOR shall be the responsibility of the CPA. However, where a CPA is unable, through no fault of his/her own, to obtain the required hours from in-house programs, reimbursement may be authorized. The time required to attend authorized outside courses shall be granted, as well as any mileage allowance associated with securing outside CPEs, to fulfill the requirements of the Board. If a CPA desires to secure CPEs outside the DOR in excess of hours needed to fulfill requirements of the Board, the cost shall be the responsibility of the CPA.
2. To qualify for reimbursement, a CPA shall receive approval from his or her Division Director, pursuant to [FAC Standard Procedure 2.18](#), prior to attending a program and the training shall be related to the CPA's job duties.

E. Course Completion Verification

1. **In-House** - DOR shall provide written verification of completion to all participants attending seminars and schools conducted by the DOR. Such documentation shall identify the course, including the date and place of attendance, the actual classroom hours, and the CPE hour(s) earned.
2. **Outside the DOR** - Securing documentation to verify completion for courses and workshops attended outside the DOR is the responsibility of each CPA.

F. Completion of Probation

An employee shall have successfully completed their initial probationary period of employment before requesting reimbursement for any expense listed in this policy. Once completed, reimbursement requests may be approved and a reimbursement check may be issued by the DOR.

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III. PROCEDURE

[KRS 325.261\(6\)](#) requires a candidate for licensure as a CPA to obtain “one (1) year of accounting or attest experience while employed in an accounting or auditing position in public practice, academia, industry, or government that shall be verified by a certified public accountant who, during the time being verified, held an active license to practice from any state.”

1. To meet the above requirement for a DOR employee, a CPA candidate’s application shall be reviewed by a licensed Certified Public Accountant within DOR to verify the candidate’s work experience as required by [KRS 325.261\(6\)](#).
2. The verifying CPA within DOR shall complete the [Certificate of Experience \(Form SP7.601030\)](#) incorporated by reference in [201 KAR 1:063](#). A copy of the completed form shall be provided to the Office of Income Taxation Training Branch.

IV. FORMS

[Form SP7.601030](#): Certificate of Experience